



Division of Special Education and Student Services

IDEA Local Maintenance of Effort Compliance Requirements for 2015-2016 Submission

February 2017

IDEA Regulatory Requirements

- The Virginia Department of Education (VDOE) is required by federal regulation to ensure all school divisions in Virginia comply with §300.203(b) of the Individuals with Disabilities Education Act (IDEA), which mandates that school divisions meet a maintenance of effort (MOE) obligation.
- The MOE regulation requires school divisions to spend at least the same amount of local or local plus state dollars for the current school year on the delivery of special education and related services, as were spent from that same source in the last fiscal year the LEA met IDEA MOE.

Recent Regulatory Revisions

- On April 28, 2015, the U. S. Department of Education (USED) published final regulations concerning local educational agencies (LEAs) MOE. These changes in the revised regulations include: (1) Clarification of the compliance standard; (2) Explanation of the Subsequent Years rule; and Specification of the consequences for an LEA's failure to maintain effort. The VDOE shared this guidance with the LEAs on August 18, 2015.
- As a result of these regulatory changes, the VDOE made enhancements to the Web-based application to ensure compliance with these changes for the 2014-2015 LEA MOE expenditure submission.
- This document further clarifies the four tests that will be used to determine compliance and the allowable exceptions or provisions available for divisions to consider.

IDEA MOE Submission

- The VDOE will continue utilizing a Web-based application (i.e., IDEA MOE Application) for divisions to use to report expenditures.
- The IDEA MOE application can be accessed using the VDOE Single Sign-on for Web Systems (SSWS) portal. The person responsible for submitting the division's IDEA MOE report of expenditures will need to contact their local SSWS administrator to gain access rights to the application.
- Refer to Superintendent's Memo #304-16 for the Guidance Document and User's Guide.
- The data collection window opened on December 19, 2016, and closes on February 28, 2017.

IDEA MOE Expenditures

- The IDEA MOE application must include all costs associated with providing special education and related services to children and youth with disabilities that are above and beyond the costs of providing regular education programs to nondisabled students.
- Costs associated with capital outlay or regular education programs and services should be excluded from this expenditure calculation.
- Costs incurred through the Comprehensive Services Act (CSA) should not be included. As a result, these students would not be included in the per capita calculation.

IDEA MOE Expenditures

- Expenditures for special education and related services must be reported by source of funds (state and local only).
- Federal expenditures are not used to determine whether the division has met its MOE requirement.
- Each entry must represent actual expenditures and be consistent with federal and state definitions of special education and related services.
- The primary requisite for reporting expenditures for purposes of determining compliance with IDEA's MOE requirements is that divisions will only report those expenditures the division incurred for students with disabilities for whom the division is legally responsible.

IDEA MOE Expenditures

- The application includes final SFY 2015 division expenditures . However, due to the subsequent years rule, the SFY 2015 expenditures may not be used as the year to year comparison of local and local plus state expenditures for the provision of special education and related services.
- Expenditures entered in the IDEA MOE application may differ from special education expenditures reflected on Schedule A of the Annual School Report Financial Section (ASR) since they reflect a different student type (i.e., served vs. legally responsible).
- Expenditures reported in the ASR includes all funding sources (i.e., state, local & federal).

Expenditures Included

- **Direct instruction/provision of special education service through an Individualized Education Program (IEP);**
- **Costs such as salaries and benefits (full and prorated costs) of staff who provide special education and related services;**
- **Costs associated with special transportation as called for in an IEP;**
- **Prorated proportionate costs of certain equipment purchases or certain construction costs;**
- **Costs associated with the provision of special education and related services for divisions responsible for the education program in a regional or local jail;**
- **Costs for providing special education and related services through a homebound or home-based model; and**
- **Tuition paid to another division.**

Expenditures Excluded

- **Tuition received from another LEA**
 - Tuition received by the serving school division for a student the serving division is not legally responsible for should be used to reduce the serving division's expenditures by the amount of the tuition received.
- **General capital outlay;**
- **General transportation costs;**
- **Comprehensive Services Act (CSA) local match; and**
- **Any expenditures that apply to all students.**

Sample ASR & MOE Crosswalk

Possible Special Education Categories	Total ASR	Total MOE	
61100-Classroom Instruction-Elementary	3,619,479.00	3,619,479.00	
61100-Classroom Instruction-Secondary	832,066.11	832,066.11	
61200-Inst. Support-Student Social Work/Guidance Svc.- Elem.	753,870.51	75,387.05	
61200-Inst. Support-Student Social Work/Guidance Svc. - Sec.	317,998.21	31,799.82	
61300-Inst. Support-Elementary	189,284.34	189,284.34	
61300-Inst. Support-Secondary	0.00	0.00	
61300-Inst. Support-Media Svc.	491,975.20	0.00	
61400-Inst. Support-School Admin. Elem.	2,779,186.59	111,167.46	
62200-Attend./Hlth-Health Svc. Districtwide	318,487.42	25,479.00	
62200-Attend./Hlth-Psych. Svc. Districtwide	205,416.35	163,533.08	
62200-Attend./Hlth-Speech Audiology Svc. Districtwide	297,186.80	246,665.04	
63000-Pupil Transportation	1,805,274.10	44,370.00	
64000-Operations & Maint	3,757,260.60	0.00	
65000-School Food Services	1,806,135.00	0.00	
68000-Technology	1,617,235.66	12,280.00	
Total ASR Special Education Expenses	18,790,855.89	5,351,510.90	** includes prorated amounts
Note: Yellow highlighted areas prorated based on time spent serving students with disabilities or services called for in an IEP			
Prorated District-Wide Costs for ASR		Prorated for MOE	
Instructional Support (61200 & 61400)		218,354.33	(ie, Social Worker/Guidance/Media/Principal/Asst. Principal)
Admin, Attend & Health (62200)		435,677.12	(ie, O/T P/T/Speech/Hearing/Vision /Psychologists/Nurses
Pupil Transportation		44,370.00	(ie, sped routes/drivers)
Operations & Maint.		0.00	(ie, sped equipment)
School Food		0.00	(ie, specialized food as called for in IEP)
Technology		12,280.00	(ie, Software/Hardware/lpads used for SWD)
Total - Portion of Special Ed/Related Svc. District Wide Costs		710,681.45	** amount included in total MOE computed above
Schedule A Amounts from ASR		Amount	
Federal		749,317.52	
State		631,510.00	
Local		3,571,767.55	
Total of Schedule A		4,952,595.07	
Difference between ASR Schedule A & MOE - Amount that may be added to either Local or State MOE expenses		398,915.83	
NOTE: Amounts Should be based on costs of providing Special Education & Related Services as called for in an IEP			

Important Reminders

- **Prorated costs should not include a blanket application of costs based on child count data**
- **Expenditures included should be associated with the provision of special education and related services for the division**
- **Methodology used for allocating costs should not vary from year-to-year**

IDEA LEA MOE Tests

MOE “tests” specified in §300.203b of the IDEA:

- **Local expenditures only**
- **Local and State combined expenditures**
- **Local per pupil/capita expenditure**
- **Local and State per pupil/capita expenditure**

These expenditures were for the education of children with disabilities that the school division spent from the **same source** for that purpose in the previous year subject to the subsequent years rule.

Subsequent Years Rule

Example of how an LEA meets or does not meet the MOE Compliance Standard using alternate methods from year to year AND using the exceptions or adjustment in §§300.204 and 300.205.

Fiscal Year	Test 1 (Local funds only)	Test 2 (State plus local funds)	Test 3 (Local funds per capita)	Test 4 (State plus local funds per capita)	Child Count
2013-2014 Actual	\$500*	\$1,000*	\$50*	\$100*	10
2014-2015 Actual	\$550*	\$950	\$55*	95	10
2015-2016 Actual	\$400	\$1,100*	\$40	\$110*	10
2016-2017 Required	\$550	\$1,100	\$55	\$110	10
*LEA met MOE using this method.					

FY15

FY16

FY15

FY16

NO WAIVERS TO MOE

- There are **NO WAIVERS** of MOE available to an LEA
- There are four (4) Allowable Exceptions and one Provision to meeting MOE
 - The voluntary departure..... (§204a)
 - Decrease in the enrollment of children with disabilities (§204b)
 - The termination of the obligation of LEA to provide a program..... (§204c)
 - The termination of costly long-term purchase..... (§204d)
 - Adjustment to local fiscal efforts in certain fiscal years or the assumption of cost by the high cost fund operated by the SEA (§205)

IDEA MOE Application

VDOE Homepage

<http://www.doe.virginia.gov/index.shtml>

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Text Size: A A A

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Expectations, Accountability & Resources

The Virginia Board of Education is conducting a comprehensive review of state educational standards and policies to ensure that all children in the commonwealth have access to public schools that pursue academic excellence and continuous improvement while preparing their students for success. Go to [Educational Initiatives](#) for more information about the board's work and to learn how you can be a part of the discussion.

2017 Virginia Teacher of the Year

Toney Lee McNair Jr., a choral music teacher at Indian River Middle School in Chesapeake, was named [2017 Virginia Teacher of the Year](#) during an October 17 recognition ceremony at the Virginia



Virginia 2016 Blue Ribbon School Principals

The principals of Virginia's seven [2016 National Blue Ribbon Schools](#) were honored this month by the U.S.



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Graduation Requirements

Job Opportunities

SSWS Login

Also See:

[Twitter](#) [Facebook](#) [YouTube](#) [LinkedIn](#)

SSWS login screen. A log-in ID is required. The division's local SSWS administrator should be contacted to obtain an SSWS log-in to obtain access rights to the application.

VIRGINIA DEPARTMENT OF EDUCATION

SSWS Login

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Single Sign-on for Web Systems (SSWS)

SSWS Login

Please Enter Your User Name

User Name:

**VIRGINIA DEPARTMENT OF EDUCATION
NOTICE AND WARNING**

This system is the property of the Virginia Department of Education. Access to this system is limited to persons authorized by either the Virginia Department of Education or Virginia School Division Account Managers. Persons permitted access shall use this system only for those purposes for which they have been authorized and shall not share access to their accounts with others. All accesses and activities on this system may be monitored. Any evidence of unauthorized access, unauthorized use, misuse, or abuse of this system or the information contained in this system may be reported to the appropriate authorities for investigation and prosecution.

Information accessed via this system may be sensitive and/or confidential. Persons using this information are cautioned that federal, state, and local laws and policy may apply to the dissemination of this information to others.

[Start of Page](#)

SSWS Instructions
[Production](#)
[Test](#)

Below displays the SSWS password screen. A password is required.

SSWS Login

Single Sign-on for Web Systems (SSWS)

SSWS Login

Please Enter Your Password

Password:

Login

[I Forgot My Password](#)

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After successfully logging into SSWS, the screen displayed below will appear. Select “Individuals with Disabilities Education Act Maint of Effort (IDEAMOE)” from the list of applications displayed. If the application is not listed, please contact the division’s local SSWS administrator to obtain access rights.

 VIRGINIA DEPARTMENT OF EDUCATION

SSWS Menu

[Logout](#)

SSWS Application Selection



Please select one of the Applications listed below

APPLICATIONS

[Individuals with Disabilities Education Act Maint of Effort \(IDEAMOE\)](#) - This application is used by school divisions to enter information that will be used by the Virginia Department of Education (VDOE) to determine whether or not the division has met its federal Individuals with Disabilities Education Act (IDEA) Maintenance of Effort (MOE) requirement.

[Online Management of Education Grant Awards \(OMEGA\)](#) - Online Management of Education Grant Awards for application submission, approvals, award, and financial tracking.

[Special Ed December 1 Membership \(12/1 Count\)](#) - Special Education 12/1 Membership Data Collection tracks, records, and submits student-level membership and demographic information for all students identified in any special education program.

[Special Education Excess Cost \(Speced-Excess\)](#) - Used by divisions to determine the excess cost amount they must spend for the year.

[Special Education Proportionate Set Aside \(Speced-PSA\)](#) - Used by divisions to determine their amount to be expended for parentally-placed children with disabilities.

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SSWS Instructions

Educational Directory

Contact List

Applications Contact Info

Change Password

Change E-mail

Change Security Questions

Maintain Contacts

Dropbox

EIM Service Request

Oracle Financial Reports

Time & Leave Certification

The screen below will display after selecting the IDEA MOE option. The screen will indicate if the collection window has been opened or closed. When closed, the application is available for the division to use as a calculator.

The user will have three options available in the menu area on the right side of the application. To return to the previous screen, the user should select the options available at the top of the screen and refrain from using the 'back' button.

The screenshot shows a web browser window with the URL <https://t1.pe.doe.virginia.gov/ideamoe/home.do>. The page header includes the Virginia Department of Education logo and the text "SSWS Menu >> IDEAMOE Home". The main content area is titled "Individuals with Disabilities Education Act Maint of Effort (IDEAMOE)" and features a green checkmark icon with the message "Collection window open for the School Year 2015 - 2016." Below this, a paragraph explains the requirements for reporting expenditures for special education services. A "Logout" link is located in the top right corner. On the right side, a vertical menu contains the following options: "(+)Instructions", "Enter Expenditures", "(+)Exceptions", and "Reports". A red bracket groups these four options, with a callout box stating "Select an Option to proceed". A red arrow points to the "Enter Expenditures" option. Another red arrow points to the green checkmark icon. A third red arrow points to the browser's back button. At the bottom left, there is a "Start of Page" link.


Annotations:

- Red arrow pointing to the browser's back button.
- Red arrow pointing to the "Enter Expenditures" option in the right-hand menu.
- Red arrow pointing to the green checkmark icon indicating the collection window is open.
- Red bracket and callout box: "Select an Option to proceed" pointing to the right-hand menu options.

Menu Options

- **Instructions** – Selecting this option will display the link to the “**IDEA MOE Guidance Document.**” The link, when clicked open, will download the PDF file of the guidance documents available.
- **Enter Expenditures** – Selecting this option will display the window where the user will enter state expenditures and local expenditures for state fiscal year (SFY) 2015-2016. It also displays the previous year’s (i.e., SFY 2014-2015) submitted MOE expenditures. Last year’s expenditures may not be used as the basis for the initial determination of meeting the MOE. Refer to Attachment A for guidance concerning which expenditures should be included or excluded.
- **Reports** – Selecting this option will display the window where two types of reports are available for the user (see slide 30).
 - Maintain Exception Report – This type of report is for the division’s use only and need not be submitted to the VDOE. The report can be generated after approval of the submitted expenditures by the VDOE.
 - Verification Report – This is a type of report that the division’s superintendent or a designee has to certify that the data submitted have been verified for accuracy. The report for the year being reported cannot be generated until the data submitted to the VDOE has been approved. Once approval is received via e-mail, the division will have access to generate the report for certification by the superintendent.

The figure below displays when the “Enter Expenditures” option has been selected.

 VIRGINIA DEPARTMENT OF EDUCATION
SSWS Menu >> IDEAMOE Home >> Enter Expenditures

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

In determining a division's compliance with the IDEA MOE requirement, divisions should report only those expenditures that are related to the provision of special education and related services for students with disabilities they are legally responsible for. These expenditures should include any local or state dollars expended for:

- direct instruction/provision of special education service through an Individualized Education Program (IEP);
- indirect costs such as salaries and benefits of staff who provide special education and related services;
- costs associated with special transportation as called for in an IEP;
- prorated proportionate costs of certain equipment purchases or certain construction costs
- costs associated with the provision of special education and related services where a division is responsible for the education program in a regional or local jail;
- costs for providing special education and related services through a homebound or homebased model;
- tuition paid to another division

The following costs should not be included in the division's reported expenditures:

- tuition received from another LEA
- general capital outlay
- general transportation costs
- CSA local match

Refer to the MOE Guidance Document for additional information. The link is located on the right in the gray area.


(+)Instructions
Enter Expenditures
(+)Exceptions
Reports

Displays FY2014-15

Enter Expenditures		
	SPECIAL EDUCATION EXPENDITURES	
FUND SOURCE	2014-2015	2015-2016
State Funds	\$32,200,000.00	\$ 0.00
Local Funds	\$40,300,000.00	\$ 0.00
<div>Save Save and Next -></div>		

Start of Page

Enter the state and local expenditures for special education and related services for the current year in the application window. Entry must represent actual expenditures and must be consistent with federal and state regulations and guidance as outlined in Attachment A. Once entered, click the “Save” button to save the information or click the “Save and Next” button at the bottom of the screen to navigate to the next screen in the application.


VIRGINIA DEPARTMENT OF EDUCATION
 SSWS Menu >> IDEAMOE Home >> Enter Expenditures

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

In determining a division's compliance with the IDEA MOE requirement, divisions should report only those expenditures that are related to the provision of special education and related services for students with disabilities they are legally responsible for. These expenditures should include any local or state dollars expended for:

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- indirect costs such as salaries and benefits of staff who provide special education and related services;
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- costs for providing special education and related services through a homebound or homebased model;
- tuition paid to another division

The following costs should not be included in the division's reported expenditures:

- tuition received from another LEA
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- general transportation costs
- CSA local match

Refer to the MOE Guidance Document for additional information. The link is located on the right in the gray area.

[\(+\)|Instructions](#)
[Enter Expenditures](#)
[\(+\)|Exceptions](#)
[Reports](#)

TEST
User Information
 ideamoe_div_043
 Test user
 ideamoe_div_043

Henrico County (043)

Local Application Contact (IDEAMOE)
 Nyah D. Hamlett
 804-652-3825
[E-Mail](#)

VDOE Application Contact (IDEAMOE)
 Tracie Coleman
 (804) 225-2704
[E-Mail](#)

Local SSWS Admin
 Bob W. Oakley
 804-652-3841
[E-Mail](#)


Local SSWS Backup Admin
 Helen S. Whitehurst
 804-652-3831
[E-Mail](#)

VDOE SSWS Admin
 Susan Williams
 (804) 225-4112

Enter Expenditures		
	SPECIAL EDUCATION EXPENDITURES	
FUND SOURCE	2014-2015	2015-2016
State Funds	\$32,200,000.00	\$ 33,000,000.00
Local Funds	\$40,300,000.00	\$ 44,000,000.00
<div> Save Save and Next -> </div>		

[Start of Page](#)

The screen below displays after the user has selected the “Save and Next”. The IDEA MOE application will automatically display whether the division has met its IDEA MOE requirement based on the state and local expenditures entered. Below the division has met the four tests available under §300.203b of the IDEA. **NOTE:** Comparison Year is based on the Subsequent Years Rule. User should confirm for accuracy and select “Submit to DOE” button.


VIRGINIA DEPARTMENT OF EDUCATION
 SSWS Menu >> IDEAMOEO Home >> Maintain Exceptions

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOEO)

Data Saved successfully.

Maintain exceptions			
DIVISION NAME: Henrico County		SCHOOL YEAR: 2015-2016	
Status: Not Submitted			
MOE TEST 1		MOE TEST 2	
2015-2016 Local Expenditures:	44,000,000.00	2015-2016 Local + State Expenditures:	77,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	3,486,374.00	Year to Year Comparison of Expenditures:	4,500,000.00
Pass ?	Yes	Pass ?	Yes
MOE TEST 3		MOE TEST 4	
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	44,000,000.00	2015-2016 Local + State Expenditures:	77,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,955.4221	2015-2016 Per Capita:	12,171.0886
Pass ?	Yes	Pass ?	Yes

Your division has MET its MOE requirement. Upon finalizing and verifying expenditures entered, please press the submit button below.

Submit to DOE

(+)Instructions
 Enter Expenditures
 (+)Exceptions
 Reports

TEST
 User Information
 ideamoe_div_043
 Test user
 ideamoe_div_043

Henrico County (043)

Local Application Contact (IDEAMOEO)
 Nyah D. Hamlett
 804-652-3825
[E-Mail](#)

VDOE Application Contact (IDEAMOEO)
 Tracie Coleman
 (804) 225-2704
[E-Mail](#)

Local SSWS Admin
 Bob W. Oakley
 804-652-3841
[E-Mail](#)

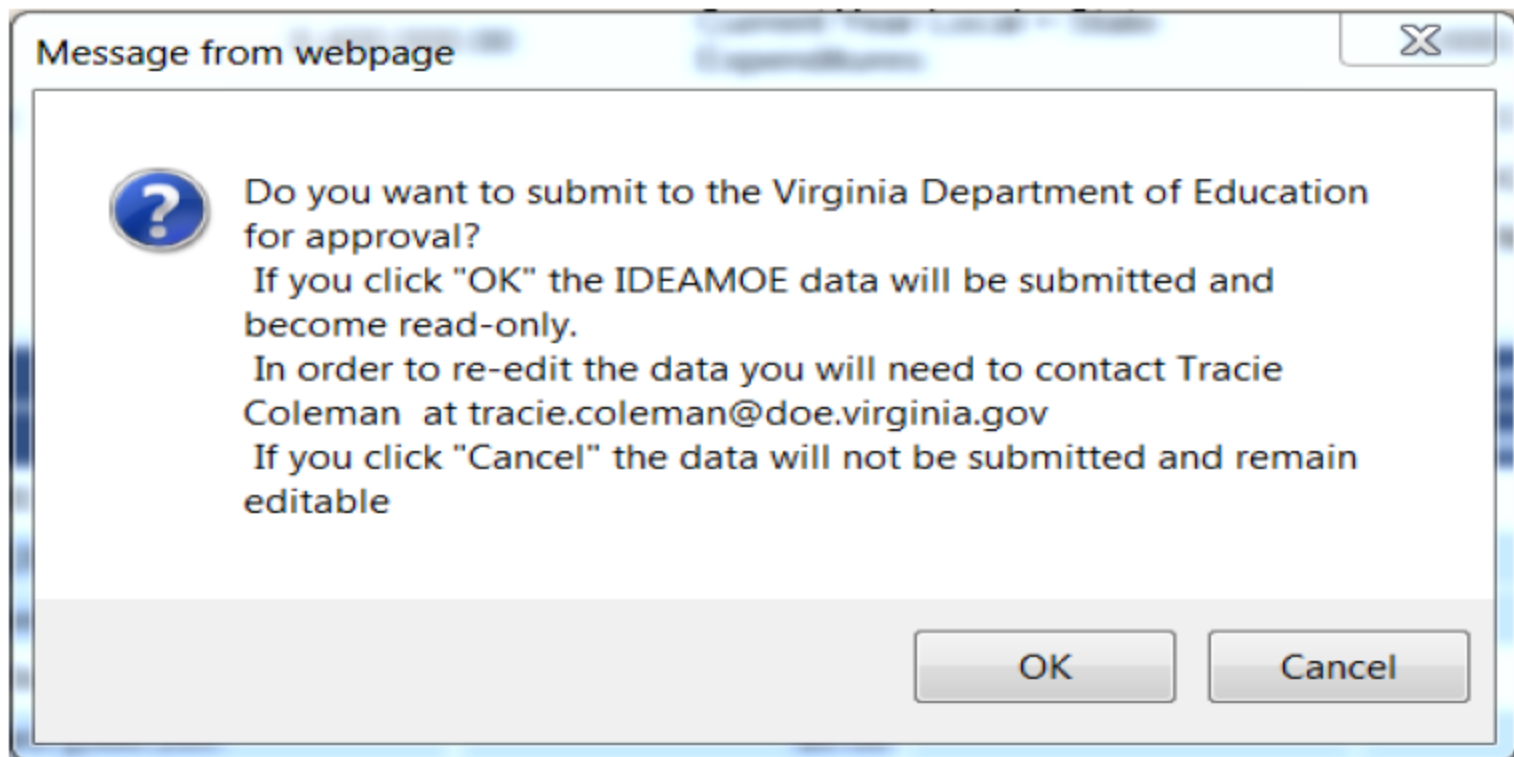
Local SSWS Backup Admin
 Helen S. Whitehurst
 804-652-3831
[E-Mail](#)

VDOE SSWS Admin
 Susan Williams
 (804) 225-4112
[E-Mail](#)

Adobe's Acrobat

[Start of Page](#)

Below illustrates the screen that displays when the user selects the “Submit to DOE” option from the menu.



Below illustrates the screen that displays when the user clicks the “OK” option from the menu above. Once submitted, the collection window closes and the division cannot make changes. However, the division can view information submitted.

VIRGINIA DEPARTMENT OF EDUCATION
SSWS Menu >> IDEAMOE Home

[Logout](#)

Individuals with Disabilities Education Act Maint of Effort (IDEAMOE)

The Individuals with Disabilities Education Act Maint of Effort (IDEAMOE) for [redacted] 2015 - 2016 has been completed and submitted to VDOE. The collection window for the IDEAMOE application has been locked for [redacted] County. If changes or corrections are required for the IDEAMOE, the division superintendent or designee must contact the Financial & Data Services office to request the window to be unlocked.

School divisions are required to report annually all expenditures required to provide special education and related services to students with disabilities in the division. Divisions will be notified by the VDOE when they will be able to submit information (when "the window" will be open). This information is used by the Virginia Department of Education to determine compliance with the division's IDEA maintenance of effort (MOE) requirement. By federal regulation, there are four tests used to determine whether a division has met its MOE requirement. When a division does not meet at least one of these four MOE tests, the division has the opportunity, using this application, to provide information for the VDOE to review to determine whether there may be acceptable reasons why the required level of effort was not met. By federal regulation, these acceptable reasons for a division's failure to maintain the required level of effort are specified as allowable exceptions to the required level of effort. Information entered by divisions specific to possible allowable exceptions will be reviewed by the VDOE for approval. After the VDOE has reviewed all of the information entered by the divisions, verification reports will be available for superintendent's signature confirming acknowledgement and acceptance of the final MOE status (met or did not meet the requirement). Finally, the application will archive information entered by the divisions for VDOE and school division audit purposes.

Click the "Instructions" link on gray right hand menu for guidance documents and more information.

Gray Right Hand Menu:

- (+)Instructions
- Enter Expenditures
- (-)Exceptions
- Maintain Exceptions
- Reports

Callout Boxes:

- Select this option to view expenditure data entered (points to Enter Expenditures)
- Select this option to view whether the division has met its MOE compliance requirement. (points to Maintain Exceptions)

VIRGINIA DEPARTMENT OF EDUCATION

The screen below displays when the user clicks the “Maintain Exceptions” option from the menu. Note that the window displays the status as “Pending Approval”. The status will change either to “Approved” or “Revisions Required”, once an action is taken by VDOE.

VIRGINIA DEPARTMENT OF EDUCATION SSWS Menu >> IDEAMOE Home >> Maintain Exceptions			
			Logout
Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)			
DIVISION NAME: <input type="text"/>		SCHOOL YEAR: 2015-2016 Status: Pending Approval	
Maintain exceptions			
MOE TEST 1		MOE TEST 2	
2015-2016 Local Expenditures:	44,000,000.00	2015-2016 Local + State Expenditures:	77,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	3,486,374.00	Year to Year Comparison of Expenditures:	4,500,000.00
Pass ?	Yes	Pass ?	Yes
MOE TEST 3		MOE TEST 4	
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	44,000,000.00	2015-2016 Local + State Expenditures:	77,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,955.4221	2015-2016 Per Capita:	12,171.9886
Pass ?	Yes	Pass ?	Yes
Your division has MET its MOE requirement. Upon finalizing and verifying expenditures entered, please press the submit button below.			
Start of Page			

(+)Instructions

Enter Expenditures

(-)Exceptions

Maintain Exceptions

Reports

Status Update

- The submitter of the IDEA MOE information will receive an e-mail notification when the division's data have been approved or if revisions are required.
- If the division has met its IDEA MOE requirement and the data submission has been "Approved," the division will receive an e-mail notification advising the submitter to print and fax VDOE a copy of the Verification Report signed by the Division Superintendent.
- If revisions are required, the submitter will receive an e-mail indicating "Revisions Required." The submitter will need to make revisions within the IDEA MOE application and re-submit the data.
 - If the division has met its IDEA MOE requirement after revising and re-submitting, and the data submission has been "Approved," the division will receive an e-mail notification advising the submitter to print and fax VDOE a copy of the Verification Report signed by the Division Superintendent.
 - If the division has not met its IDEA MOE requirement after revising and re-submitting, the division will need to follow the steps starting on slide 33 of this document to identify possible allowable exceptions.
- The division cannot submit the Verification Report until a notice of approval is received.

Division Met MOE Requirement

This screen displays after the user selects the “Reports” option from the menu located on the right side of the screen. The user should select the “Verification Report” option as illustrated on the screen below. Generate Verification Report after the approval e-mail has been received.

VIRGINIA DEPARTMENT OF EDUCATION

SSWS Menu >> IDEAMOE Home >> Reports

[Logout](#)

Reports

[IDEAMOE Maintain Exceptions Report](#) - IDEAMOE Maintain Exceptions Report

[Verification Report](#) - This report will be available to divisions for verification.

[Start of Page](#)

- [\(+ \)Instructions](#)
- [Enter Expenditures](#)
- [\(-\)Exceptions](#)
- [Maintain Exceptions](#)
- [Reports](#)

TEST

This screen displays after selecting the Report. Select the appropriate “School Year” from the dropdown menu as illustrated below. Once the applicable school year is selected, the user should select the “View Report” button at the bottom of the screen; then select “Open”, “Save” or “Cancel.”

The image consists of two screenshots of the Virginia Department of Education (VDOE) IDEAMOE Reports interface.

Top Screenshot: The page title is "VIRGINIA DEPARTMENT OF EDUCATION". The breadcrumb trail is "SSWS Menu >> IDEAMOE Home >> Reports". The main heading is "Reports". There is a "Logout" link in the top right. A sidebar on the right contains links: "(+)Instructions", "Enter Expenditures", "(-)Exceptions", "Maintain", "Exceptions", "Reports" (highlighted with a red arrow), and "TEST". The main content area lists two reports: "IDEAMOE Maintain Exceptions Report" (highlighted with a red arrow) and "Verification Report - This report will be available to divisions for verification." (highlighted with a red arrow). A "Start of Page" link is at the bottom left.

Bottom Screenshot: The page title is "VIRGINIA DEPARTMENT OF EDUCATION". The breadcrumb trail is "SSWS Menu >> IDEAMOE Home >> Reports >> Verification Report". The main heading is "Reports". There is a "Logout" link in the top right. A sidebar on the right contains links: "(+)Instructions", "Enter Expenditures", "Reports" (highlighted with a red arrow), and "TEST". The main content area is titled "Verification Report" and contains the text: "Please enter the parameters for report. Then click the desired report format below. The report will open up in a new window." Below this text are two fields: "School Year:" with a dropdown menu showing "2015-2016" (highlighted with a red arrow), and "Report Format:" with radio buttons for "pdf" (selected) and another option. A "View Report" button is at the bottom. A "Start of Page" link is at the bottom left.

Once the “Open” option is selected a PDF version of the verification report displays. The sample illustrated below displays when the division has met the IDEA MOE requirements using the tests available. New reports now reflect the required level of effort the following fiscal year.

Do you want to open or save ideamoe-verification-report.pdf from t1pe.doe.virginia.gov?

Open Save Cancel

Virginia Department of Education
2015 - 2016 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)
Public Schools
November 29, 2016

Superintendent
Public Schools

The final regulation related to Local Education Agency (LEA) Maintenance of Effort (MOE) was published in the Federal Register on Tuesday, April 28, 2015, effective date of July 1, 2015. These amendments revise the regulations governing the requirement that the LEA maintains fiscal effort. The rule, as provided in §300.203(c), applies to LEAs that fail to maintain effort and provides that, in the fiscal year after an LEA fails to maintain effort, the level of effort the LEA must meet under §300.203 is the level of effort that would have been required in the absence of that failure, not the LEA's actual reduced level of expenditures.

Public Schools has MET its FY 2015 maintenance of effort (MOE) requirements under the Individuals with Disabilities Education Act (IDEA) using one or more of the tests available. Based on the subsequent years rule, the required level of effort that your division must meet for your FY 2017 IDEA MOE is \$44,000,000.00 for local expenditures, \$77,000,000.00 for local plus state expenditures, \$6,955.42 for local per capita amount or \$12,171.99 for local plus state per capita amount.

If you have any questions about the above information, please contact Emily Boothe, Spec. Educ. Data Spec. at emilia.boothe@doe.virginia.gov or at 804-225-2701 or Tracie Coleman, Spec. Educ. Budget & Finance Mgr. at tracie.coleman@doe.virginia.gov or at 804-225-2704. Please fax your signed verification report to 804-371-8796.

Your signature below acknowledges the accuracy of your IDEA MOE data submission and confirms your awareness of the required level of effort.

Sincerely,

Tracie Coleman, Spec. Educ. Budget & Finance Mgr.
Division of Special Education and Student Services

Superintendent's Signature _____ Date _____

**Division Has Not Met or Has Met <
4 MOE Requirements**

Things to Consider

- LEAs can meet IDEA MOE requirements by meeting one of the four tests available; however, application changes have been made to allow LEAs to submit allowable exceptions data when reductions are attributable to one or more allowable reasons.
- **STOP** – If the division meets one or more of the four tests available, the division can choose to **STOP** entering data and submit its IDEA MOE information; thus the division will not submit allowable exceptions.
- **POSSIBLY PROCEED** – If the division meets less than four of the “tests” available, and the reasons for the reduced spending can be attributed to the Allowable Exceptions in §300.204, the division can provide additional information within the IDEAMOEO application.
- **PROCEED** – If the division has **not** met any of the four “tests” available as outlined in Attachment A, the user can proceed to enter allowable exceptions for consideration.

The application displays the division that has not met its IDEA MOE requirement based on the four “tests.” Click the “Next” button to navigate to the allowable exceptions available.

https://t1pe.doe.virginia.gov/ideamoe/enterexpenses.do?dowhat=SAVE_NEXT_EXPENDITURES

Convert Select

VIRGINIA DEPARTMENT OF EDUCATION

SWS Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

✓ Data Saved successfully.

Maintain exceptions

DIVISION NAME		SCHOOL YEAR: 2015-2016	
		Status: Revisions Required	
MOE TEST 1			
2015-2016 Local Expenditures:	40,000,000.00	2015-2016 Local + State Expenditures:	71,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	-513,626.00	Year to Year Comparison of Expenditures:	-1,500,000.00
Pass ?	No	Pass ?	No
MOE TEST 3			
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	40,000,000.00	2015-2016 Local + State Expenditures:	71,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,323.111	2015-2016 Per Capita:	11,223.522
Pass ?	No	Pass ?	No
MOE TEST 2			
2015-2016 Local Expenditures:	40,000,000.00	2015-2016 Local + State Expenditures:	71,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	-513,626.00	Year to Year Comparison of Expenditures:	-1,500,000.00
Pass ?	No	Pass ?	No
MOE TEST 4			
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	40,000,000.00	2015-2016 Local + State Expenditures:	71,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,323.111	2015-2016 Per Capita:	11,223.522
Pass ?	No	Pass ?	No
Possible Starting Amounts			
Year to Year Comparison of Local Expenditures:	(513,626.00)		
Year to Year Comparison of Local + State Expenditures:	(1,500,000.00)		
Year to Year Comparison of Local Per Capita:	(3,139,473.61)		
Year to Year Comparison of Local + State Per Capita:	(4,173,741.71)		
Save and Next ->			
If 300.204(b) allowable exception or the 300.205 flexibility provision is applicable, the IDEA MOE application will calculate the amount for the division. Refer to The MOE Guidance Document for more information.			

(*)Instructions
Enter Expenditures
(-)Exceptions
Maintain Exceptions
300.204b
300.204a
300.204c
300.205
300.204d
Summary
Reports

The application displays the division that has met its IDEA MOE requirement based on meeting one of the four “tests.” Click the “Next” button to navigate to the allowable exceptions available.

https://t1pe.doe.virginia.gov/ideamoe/enterexpenses.do?dowhat=SAVE_NEXT_EXPENDITURES

Convert Select

VIRGINIA DEPARTMENT OF EDUCATION

SWS Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

Data Saved successfully.

Maintain exceptions

DIVISION NAME: SCHOOL YEAR: 2015-2016 Status: Revisions Required

MOE TEST 1		MOE TEST 2	
2015-2016 Local Expenditures:	41,000,000.00	2015-2016 Local + State Expenditures:	72,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	486,374.00	Year to Year Comparison of Expenditures:	-500,000.00
Pass ?	Yes	Pass ?	No

MOE TEST 3		MOE TEST 4	
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	41,000,000.00	2015-2016 Local + State Expenditures:	72,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,481.1887	2015-2016 Per Capita:	11,381.5997
Pass ?	No	Pass ?	No

Possible Starting Amounts

Year to Year Comparison of Local + State Expenditures:	(500,000.00)
Year to Year Comparison of Local Per Capita:	(2,139,474.08)
Year to Year Comparison of Local + State Per Capita:	(3,173,742.18)

Save and Next ->

If 300.204(b) allowable exception or the 300.205 flexibility provision is applicable, the IDEA MOE application will calculate the amount for the division. Refer to The MOE Guidance Document for more information.

(+)Instructions
Enter Expenditures
(-)Exceptions
Maintain Exceptions
300.204b
300.204a
300.204c
300.205
300.204d
Summary
Reports

The application displays the division that has met its IDEA MOE requirement based on meeting two of the four “tests.” Click the “Next” button to navigate to the allowable exceptions available.

https://t1pe.doe.virginia.gov/ideamoe/enterexpenses.do?dowhat=SAVE_NEXT_EXPENDITURES

Convert Select

VIRGINIA DEPARTMENT OF EDUCATION

SWS Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

✓ Data Saved successfully.

Maintain exceptions

DIVISION NAME: SCHOOL YEAR: 2015-2016
Status: Revisions Required

MOE TEST 1		MOE TEST 2	
2015-2016 Local Expenditures:	41,000,000.00	2015-2016 Local + State Expenditures:	72,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	486,374.00	Year to Year Comparison of Expenditures:	-500,000.00
Pass ?	Yes	Pass ?	No

MOE TEST 3		MOE TEST 4	
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	41,000,000.00	2015-2016 Local + State Expenditures:	72,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,481.1887	2015-2016 Per Capita:	11,381.5997
Pass ?	No	Pass ?	No

Possible Starting Amounts

Year to Year Comparison of Local + State Expenditures:	(500,000.00)
Year to Year Comparison of Local Per Capita:	(2,139,474.08)
Year to Year Comparison of Local + State Per Capita:	(3,173,742.18)

Save and Next ->

If 300.204(b) allowable exception or the 300.205 flexibility provision is applicable, the IDEA MOE application will calculate the amount for the division. Refer to The MOE Guidance Document for more information.

(+)Instructions
Enter Expenditures
(-)Exceptions
Maintain Exceptions
300.204b
300.204a
300.204c
300.205
300.204d
Summary
Reports

Allowable Exception 300.204b

§300.204b

- A school division may reduce the level of expenditures below the previous year's spending if the reduction is attributable to a decrease in the enrollment of children with disabilities.
- If this allowable exception is applicable, it is automatically calculated in the IDEA MOE Web Application

300.204b System Options

- Screens will appear differently within the application based on the LEAs met status (i.e., met one, two, three or four of the tests available).
- Additionally, screens will display differently based on whether the 300.204b allowable exception is applicable.
- The number of options available for users to select will depend on the number of failed tests the division has after the initial determination
 - “Option 1” indicates the local funds expenditure shortfall (i.e., Test 1);
 - “Option 2” indicates the state plus local funds expenditure shortfall (i.e., Test 2);
 - “Option 3” indicates the local per capita amount shortfall (i.e., Test 3) and
 - “Option 4” indicates the state plus local per capita amount shortfall (i.e., Test 4).

This screen displays when the allowable exception under §300.204(b) is applicable and automatically calculated; thus adjusting the amount of the division's required MOE amount. This screen also demonstrates an LEA that has not met any of the four tests available.

Do not use this menu to advance through the application.

VIRGINIA DEPARTMENT OF EDUCATION
[VWS Menu](#) >> [EDCAMOE Home](#) >> [Decrease in Enrollment §300.204\(b\)](#)

[Logout](#)

Decrease in Enrollment §300.204(b)

§300.204(b)
 "... A decrease in the enrollment of children with disabilities ... "

If this allowable exception is applicable, the IDEA MOE application will calculate the Section §300.204(b) amount for the division. Refer to the MOE Guidance Document for further information. You must choose a starting amount before entering possible exceptions. Please choose any one of the Options available below. Option 1 represents expenditures paid using local funds, Option 2 represents expenditures paid using local plus state funds, Option 3 represents the per capita amount using local funds and Option 4 represents the per capita amount using the local plus state funds. The option selected should be based on whether any of your exceptions were paid with local or local plus state funds.

Possible Starting Amounts
Decrease in Enrollment (§300.204b) Calculation:
 Year to Year Comparison of Expenditures = (Year to Year Comparison of Child Count * Current Year Per Capita)

Option 1 Local Expenditures:	(164,552.22)	<input type="radio"/>
Option 1: Local Funds:		
Year to Year Comparison of Child Count:	3.0	
2015-2016 Per Capita:	3,792.4152	
Decrease in Enrollment:	(11,377.25)	
Remaining Shortage:	(153,174.97)	
Option 2 Local + State Expenditures:	(200,000.00)	<input type="radio"/>
Option 2: Local + State Funds:		
Year to Year Comparison of Child Count:	3.0	
2015-2016 Per Capita:	8,782.4351	
Decrease in Enrollment:	(26,347.31)	
Remaining Shortage:	(173,652.69)	
Option 3 Local Per Capita Comparison:	(58,095.24)	<input checked="" type="radio"/>
Option 3: Local Per Capita:		
Year to Year Comparison of Child Count:	3.0	
2015-2016 Per Capita:	3,792.4152	
Decrease in Enrollment:	(11,377.25)	
Remaining Shortage:	(76,717.99)	
Option 4 Local + State Per Capita Comparison:	(172,619.05)	<input type="radio"/>
Option 4: Local + State Per Capita:		
Year to Year Comparison of Child Count:	3.0	
2015-2016 Per Capita:	8,782.4351	
Decrease in Enrollment:	(26,347.31)	
Remaining Shortage:	(146,271.74)	

300.204b reduction →

← **Next ->**

[Start of Page](#)

(+)Instructions
 Enter Expenditures
 (-)Exceptions
 Maintain Exceptions
 300.204b
 300.204a
 300.204c
 300.205
 300.204d
 Summary
 Reports

Screen will appear when the §300.204(b) allowable exception (i.e., decrease in enrollment) is **not** applicable and the division has passed **one**, but not all four tests. The user can select one of four options available. **Option 1** – No Allowable Exceptions; select this option when the division chooses not to use any of the allowable exceptions available. **Option 2** – Failed Test 2, Local and State Expenditures; **Option 3** – Failed Test 3, Local Per Capita; and **Option 4** – Failed Test 4, Local and State Per Capita.

After an option has been selected, click the “**Save and Next**” button to save the selections made and to proceed to the next screen.

Decrease in Enrollment §300.204(b)

§300.204(b)
" ... A decrease in the enrollment of children with disabilities ... "

If this allowable exception is applicable, the IDEA MOE application will calculate the Section §300.204(b) amount for the division. Refer to the MOE Guidance Document for further information.
You must choose a starting amount before entering possible exceptions. Please choose any one of the Options available below. Option 1 represents expenditures paid using local funds, Option 2 represents expenditures paid using local plus state funds, Option 3 represents the per capita amount using local funds and Option 4 represents the per capita amount using the local plus state funds. The option selected should be based on whether any of your exceptions were paid with local or local plus state funds.

You do not qualify for the decrease in enrollment §300.204(b) calculation since there is no reduction in child count. Please choose an option below to continue.

Possible Starting Amounts

No Allowable Exceptions: ☒

Year to Year Comparison of Local + State Expenditures: (1,800,000.00) ☒

Year to Year Comparison of Local Per Capita: (2,439,473.87) ☐

Year to Year Comparison of Local + State Per Capita: (4,473,742.14) ☐

Save and Next ->

Select any of the options available.

Logout

(+)Instructions
Enter Expenditures
(-)Exceptions
Maintain
Exceptions
§300.204b
§300.204a
§300.204c
§300.205
§300.204d
Summary
Reports

Regan D. Harriott
804-652-3825
E-Mail

[Start of Page](#)

Screen will appear when the §300.204(b) allowable exception (i.e., decrease in enrollment) is **not** applicable and the division has passed **two**, but not all four tests. The user can select one of three options available. **Option 1** – No Allowable Exceptions; select this option when the division chooses not to use any of the allowable exceptions available. **Option 2** – Failed Test 2, Local and State Expenditures; **Option 3** – Failed Test 4, Local and State Per Capita.

After an option has been selected, click the “**Save and Next**” button to save the selections made and to proceed to the next screen.

Decrease in Enrollment §300.204(b)

§300.204(b)
" ... A decrease in the enrollment of children with disabilities ... "

If this allowable exception is applicable, the IDEA MOE application will calculate the Section §300.204(b) amount for the division. Refer to the MOE Guidance Document for further information.
You must choose a starting amount before entering possible exceptions. Please choose any one of the Options available below. Option 1 represents expenditures paid using local funds; Option 2 represents expenditures paid using local plus state funds; Option 3 represents the per capita amount using local funds and Option 4 represents the per capita amount using the local plus state funds. The option selected should be based on whether any of your exceptions were paid with local or local plus state funds.

You do not qualify for the decrease in enrollment 300.204(b) calculation since there is no reduction in child count. Please choose an option below to continue.

Possible Starting Amounts

No Allowable Exceptions: ☒

Year to Year Comparison of Local Per Capita: (1,439,473.71) ☐

Year to Year Comparison of Local + State Per Capita: (1,473,741.65) ☐

Save and Next >

Select one of the options available.

Logout

(+)Instructions
Enter Expenditures
(-)Exceptions
Maintain Exceptions
300.204b
300.204a
300.204c
300.205
300.204d
Summary
Reports

Start of Page

Selecting Options

- Remember, the LEA only has to meet one of the four tests available.
- Flexibility was added to allow divisions the option to provide allowable exception data for consideration. However, the LEA is not required to provide allowable exception data.
- The LEA can change options prior to submission, but will need to click the “**Save and Next**” button to save the new option selected.
- Not clicking the “**Save and Next**” button may result in a calculation error.
- Once the data are submitted, option changes are **not** permitted. If the LEA needs to make changes in the options available after it has been submitted, the user will need to contact the VDOE to re-open the collection window.

Selecting Allowable Exception 300.204a

- After selecting an option and clicking the “**Save and Next**” button from a previous screen (i.e., 300.204b screen), the §300.204a allowable exception screen will appear.
- After making a selection to provide allowable exception data, the user can choose to begin considering allowable exception 300.204a.
- The next slide demonstrates the initial screen for entering 300.204a allowable exceptions.
- Refer to Attachment A for guidance concerning each allowable exception.

MOE ALLOWABLE EXCEPTION

§300.204a

An LEA may reduce the level of expenditures below the previous year's spending if the reduction is attributable to the voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related service personnel.

- Retirement
- Resignation
- Move
- Includes savings between high salary of departing teacher and low salary of new teacher
- Staff member's decision to leave

Refer to MOE Guidance Documents for Additional Information and the Dear Colleague Letter concerning Contractors

http://www.doe.virginia.gov/special_ed/grants_funding/reporting/osep-letter-lovato-contractors-voluntary-departure%20.pdf

MOE ALLOWABLE EXCEPTION

§300.204a does not include

- Reduction-In-Force (RIF) or other termination
- Does not include the LEA transfer of staff to other positions (must be voluntary)
- Does not include medical leave

If 300.204a is applicable for the LEA, click “Add New Personnel” to enter personnel expenditures. If it is not an applicable option, the user should either click “Next” at the bottom of the screen or select one of the options from the menu of allowable exceptions located on the right side of the screen (i.e., 300.204c or 300.204d).

The screenshot displays the IDEAMOE (Individuals with Disabilities Education Act Maintenance of Effort) system interface. At the top, the header reads "VIRGINIA DEPARTMENT OF EDUCATION" with a breadcrumb trail: "SSWS Menu >> IDEAMOE Home >> Voluntary Departures §300.204(a)". The main title is "Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)".

Below the title, there is a section for "Voluntary Departures §300.204(a)" and a "Remaining Shortage: \$-76,717.99". A table with the following columns is shown: "Departure Type", "Position Title", "Salary", "New Salary", "Difference", "Status", and "Action". The table is currently empty, with the text "No Data Available" centered below it. At the bottom of this section are two buttons: "Add New Personnel" and "Next ->".

On the right side, there is a vertical menu with the following items: "(+)Instructions", "Enter Expenditures", "(-)Exceptions", "Maintain", "Exceptions", "300.204b", "300.204a", "300.204c", "300.205", "300.204d", "Summary", and "Reports". A "Logout" link is located above the menu.

Three red callout boxes provide instructions:

- Top Callout:** "Selecting this option will allow the user to proceed to the next allowable exception screen (i.e., 300.204c). If an error occurs, select the 300.204b screen and click the 'Next' button to update the calculation." (An arrow points from this box to the "Next ->" button.)
- Left Callout:** "Selecting this option will allow the user to start entering personnel information for consideration under allowable exception 300.204a." (An arrow points from this box to the "Add New Personnel" button.)
- Right Callout:** (An arrow points from this box to the "300.204b" option in the right-hand menu.)

At the bottom left, there is a "Start of Page" link.

After the user selects the “Add New Personnel” button, the following screen displays. The user should enter personnel information in all fields marked by an asterisk (*). See slides 49 and 50 to review each line.

Personnel

* Departure Type: Retired ▼

* Position Title: Sped Teacher

* School Type: Elementary ▼

* Position Number: 12345

* Employment Type: ☒ Full Time ☐ Part Time

* Was it the staff member's own decision to leave the division? ☒ Yes ☐ No

* Was the position paid with federal funds? ☐ Yes ☒ No

* Was the position filled during the 2015-2016 school year? ☒ Yes ☐ No

* Original Salary: 75,000.00

* Effective Date: 06/30/2015

* Employee Id#: 8765

New Salary: 45,000.00

Effective Date: 09/01/2015

Employee Id#: 4567

Explanation: Test

Add New Salary

Difference : \$30,000.00

* Division Comments: Test

* DOE Comments:

Save Delete

Start of Page

Personnel Screen Under Allowable Exception 300.204a

- **Departure Type** – Three options are available for the user to select; retired, resigned, moved/left. Note: **The departure must be voluntary to qualify under this allowable exception.**
- **Position Type** – User will need to provide a title (i.e., teacher, paraprofessional, contractor).
- **School Type** – Four options are available for the user to select; elementary, middle, secondary, combined.
- **Position Number** – User should provide this information.
- **Employment Type** – User should select the radio button next to the “**Full-Time**” option or “**Part-Time**” option.
- **Was it the staff member's own decision to leave the division?** – User should select the radio button next to “**Yes**” or “**No**.” If “**No**” is selected, the division **cannot** use this position under allowable exception 300.204(a).
- **Was the position paid with federal funds?** – User should select the radio button next to “**Yes**” or “**No**.” If “**Yes**” is selected, the division **cannot** use this position under allowable exception 300.204(a).
- **Was the position filled during the current school year?** – User should select the radio button next to “**Yes**” or “**No**.”
- **If the staff member resigned or moved are they still working in the division?** – User should select the radio button next to “**Yes**” or “**No**.”
- **Original Salary** – User should provide the amount the employee was earning when the employee left the division or position.

Personnel Screen Under Allowable Exception 300.204a

- **Effective Date** – User should provide the date the employee left the division or position. Note: The effective date field is validated to be within the school year range (i.e., between 7/01/14 and 6/30/15) to prevent data entry errors. If the date entered is not within the school year range, the system will prompt the user for the correct permissible dates.
- **Employee ID#** – User should provide a unique identifier for this employee. This number should **not** be the employee's social security number.
- **New Salary** – User should provide the amount the new employee earned during the reporting period. If a new employee was not hired, the cost of the substitute employee should be entered or a "0" if no costs were incurred for this position.
- **Effective Date** – User should provide the date the new employee was hired or placed in the position. Note: The effective date field is validated to be within the school year range (i.e., between 7/01/15 and 6/30/16) to prevent data entry errors. If the date entered is not within the school year range, the system will prompt the user of the correct permissible dates.
- **Employee ID#** – User should provide a unique identifier for new employee. This number should **not** be the employee's social security number.
- **Explanation** – This field is optional.
- **Add New Salary** – The user will select this option to add additional employees that may have filled the same position during the school year (i.e., employee left, new employee hired and also left, and substitute was also hired for the remainder of the school year).

Personnel Screen Under Allowable Exception 300.204a

- The screen displayed on Slide 52 shows a summary of each personnel related item entered under allowable exception 300.204a. This screen also displays the “Remaining Shortage” amount.
- If the “Remaining Shortage” amount is a positive number, the user will need to adjust the information entered since the division cannot report differences that are greater than the amount of the shortage.
- If a “Remaining Shortage” amount is a negative number, the user can continue to enter personnel information under allowable exception 300.204(a) by selecting the “Add New Personnel” button or proceed to either allowable exceptions 300.204(c) or 300.204(d).
- If the remaining shortage is “\$0” no additional information is needed and the user can click the “Summary” option from the menu on the right side of the screen.
- Selecting the “Next” button will take the user to the next allowable exception available, (i.e., 300.204c) or the user can select the “300.204(d)” option from the menu on the right side of the screen. If the “Remaining Shortage” field shows a “\$0” the application will proceed to the summary page which will show the division meeting the MOE after allowable exceptions are entered as illustrated later in this presentation.

300.204a Voluntary Departure Summary Screen

Virginia Department of Education
SSWS Menu >> IDEAMOE Home >> Voluntary Departures §300.204(a)

Individuals with Disabilities Education Act Maintenance

Logout

Summary screen for allowable exception 300.204a

✓ Data Saved successfully.

voluntary Departures §300.204(a) Shortage: \$-46,717.99

Departure Type	Position Title	Salary	New Salary	Status	Action
Retired	Sped Teacher	75,000.00	45,000.00	30,000.00 Pending Approval	View
PENDING TOTAL		\$75,000.00	\$45,000.00	\$30,000.00	
APPROVED TOTAL		\$0.00	\$0.00	\$0.00	

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Next ->

Add New Personnel

Add additional personnel or proceed to next allowable exception?

MOE ALLOWABLE EXCEPTION

§300.204c

- A school division may reduce the level of expenditures below the previous year's spending if the reduction is attributable to the termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the state's education agency.

Refer to MOE Guidance Documents for Additional Information

MOE ALLOWABLE EXCEPTION

§300.204c

- Has left the jurisdiction of the agency
- Reached maximum age
- No longer needs the program
- High cost program like private school
- Any possible exception generated by this section will be considered on an individual, case by case basis, using the information submitted through the IDEA MOE application, and reviewed by the VDOE prior to approval

MOE ALLOWABLE EXCEPTION

§300.204c

- Does not include “doing the same for less”.
- Does not include being “frugal”.
- VDOE has specific federal guidance that §300.204c exceptions apply to a specific student, not to a program or a vendor.

The following screen displays for allowable exception 300.204c. §300.204c is used when the school division has a termination of services to students. If 300.204c is applicable, the user will click the “Add New Student” button to enter expenditures. If 300.204c is not applicable, the user will select the “Next” button at the bottom of the menu.

Summary Screen for allowable exception 300.204c

Individuals with Disabilities Education Act M

§300.204(c)
 "... The termination of the obligation of the agency, consistent with this ... special education to a particular child with a disability that is an exceptionally costly program, ... determined by the SEA, because the child: ... "

Termination Services to Students §300.204(c) Remaining Shortage: \$-46,717.99

Program Code	STI	Cost Associated	Status	Action
No Data Available				

Add New Student Next ->

SUMMARY

Exceptionally Costly Program	Number of Students	Reported Cost Associated	Approved Cost
Has left the jurisdiction of the agency	0	0.00	0.00
Has reached maximum age	0	0.00	0.00
No longer needs the program of special education	0	0.00	0.00
TOTAL		\$0.00	\$0.00

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Local Application

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If applicable, Add New Student; if not proceed to next allowable exception.

The screen below will display when the “Add New Student” button is selected within the 300.204c screen. The user will need to enter data specific to the student that no longer requires a costly service or program.

(Note: Numbers entered are for demonstrative purposes only).

The screenshot displays the Virginia Department of Education's web application. The breadcrumb trail at the top reads: [SYS Menu](#) >> [IDEAMOE Home](#) >> [Termination Services to Students 300.204\(c\)](#) >> [Student](#). The main heading is "Individuals with Disabilities Education Act Maintenance". Below this is a sub-heading "Student". A speech bubble with red text points to the "Student" sub-heading, stating: "Detail Screen for allowable exception 300.204c". The form contains the following fields:


- Program Code:** Has reached maximum age
- State Testing ID:** 5678
- Cost Associated:** 30,000.00
- Division Comments:** Test

A "Save" button is located below the "Division Comments" field. At the bottom of the form is a "DOE Comments" field. A "Logout" link is in the top right corner. On the right side, there is a vertical menu with the following items: (+)Instructions, Enter Expenditures, (-)Exceptions, Maintain Exceptions, 300.204b, 300.204a, 300.204c, 300.205, 300.204d, Summary, Reports, and a large empty box. At the bottom left, there is a "Start of Page" link.

Detail Student Screen for 300.204c


- **Information entered will include:**
 - **Program Code** – The user will need to select the reason for the termination of services:
 - The student has left the jurisdiction or agency,
 - The student has reached the maximum age, or
 - The student no longer needs the program of special education.
 - **State Testing ID** – The ID number will represent the student's state identification number.
 - **Cost Associated** – The amount will be the costs associated with providing this program or service during the previous school reporting year that were not included as an expense during the current school reporting year.
- **Once information is entered, the user will click the “Save” button to return to the 300.204c summary page (next slide).**

Below displays the summary screen for 300.204c entries. If the “Remaining Shortage” amount is a positive number, the user will need to adjust the information entered since the division cannot report differences that are greater than the amount of the shortage. If the “Remaining Shortage” amount is a negative number, the user can continue to enter information under allowable exception 300.204(c) or select the “Next” button or proceed to allowable exceptions 300.204(d) or select a different allowable exception using the menu on the right side of the screen (i.e., 300.204a). If the remaining shortage is “0” no additional information is needed and the user can click the “Summary” option from the menu on the right side of the screen.


VIRGINIA DEPARTMENT OF EDUCATION
 SWS Menu >> IDEAMOE Home >> Termination Services to Students §300.204(c)

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

 **Data Saved successfully.**
 §300.204(c)
 "... The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child- ..."

Termination Services to Students §300.204(c)		Remaining Shortage: -\$16,717.99	
Program Code	STI	Cost Associated	Status
Has reached maximum age	5678	30,000.00	Pending Approval

[View](#)

SUMMARY			
Exceptionally Costly Program	Number of Students	Reported Cost Associated	Approved Cost
Has left the jurisdiction of the agency	0	0.00	0.00
Has reached maximum age	1	30,000.00	0.00
No longer needs the program of special education	0	0.00	0.00
TOTAL		\$30,000.00	\$0.00

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Add New Student or Proceed to Next Allowable Exception

MOE Flexibility Provision

(Auto-Calculated)

§300.205

Adjustment to local fiscal efforts in certain fiscal years.

- Specifies that for any fiscal year for which the federal allocation received by a school division exceeds the amount the division received the previous fiscal year, the division may reduce the level of expenditures otherwise required by not more than 50 percent of the amount of that excess.
- **Not Allowed** for divisions required to set aside 15 percent of its part B federal fund for Coordinated Early Intervening Services (CEIS), this exception is not allowed.
- **Not Allowed** for divisions that did not receive the “Meets Requirements” designation on its annual determination.
- **Limited Allowance** for divisions choosing to voluntarily set aside its part B federal funds for CEIS, the set aside amount may be reduced by the amount of the reduction taken.
- The division **MUST** spend an amount of local funds equal to the reduction taken for activities that could be supported with *Elementary and Secondary Education Act* (ESEA) funds regardless of whether the division is using funds under the ESEA for those activities. The freed up funds must also be spent to supplement and not supplant for these activities in the year the adjustment is taken.
- Divisions taking advantage of this provision will be included in Table 8 and reported to the U.S. Department of Education’s Office of Special Education Programs (OSEP) for inclusion in its report to the U.S. Congress.

MOE Flexibility Provision (Auto-Calculated)

§300.205

Adjustment to local fiscal efforts in certain fiscal years.

- This section of the application does not require entries from users since all the information are pre-populated and auto calculated.
- The screen will show the auto-generated current year (i.e., SFY 2015-16) and previous year (i.e., SFY 2014-15) 611 flow-through grant award amount and the auto-calculated maximum amount for MOE reduction if applicable (50 percent of excess allocation).
- If an amount is not displayed, the provision cannot be used by the LEA or the LEA did not need to use the provision.

The §300.205 provision does not require entries from users since all the information is pre-populated and the system will calculate and determine if this provision is applicable or not. Only computes if there is an increase in the federal allocation and other restrictions were not applicable. Contact the VDOE if the auto-calculation causes a positive difference or if the LEA will not use this provision.

VIRGINIA DEPARTMENT OF EDUCATION
SSWS Menu >> IDEAMOE Home >> Allowable Exception 300.205

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

Flexibility Provision 300.205:
... Adjustment to local fiscal efforts in certain fiscal years...

The MOE flexibility provision under this section specifies that for any fiscal year for which the federal allocation received by a school division exceeds the amount the division received the previous fiscal year, the division may reduce the level of expenditures otherwise required by not more than 50 percent of the amount of that excess.

This provision is limited if any division that has been identified as having significant disproportionality and therefore is required to reserve 15 percent of their federal Part B award for Coordinated Early Intervening Services (CEIS). If a division voluntarily chooses to set aside up to, but not to exceed, 15 percent of its federal Part B grant award, the amount the division chooses to set aside is reduced by the amount taken for the allowable exception under this section.

Any division taking advantage of this provision must use an amount of local funds equal to the reduction in expenditures for activities that could be supported with funds under the ESEA in the same school year it took the adjustment. Also, this provision is only applicable to divisions that meets requirement on its annual determination.

2015-2016 Award Amount:	\$0.00
2014-2015 Award Amount:	\$0.00
Increase:	\$0.00
Maximum Available for MOE Reduction:	\$0.00
CEIS Set Aside:	\$0.00
300.205 Adjustment:	\$0.00

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MOE ALLOWABLE EXCEPTION

§300.204d

•A school division may reduce the level of expenditures below the previous year's spending if the reduction is attributable to the termination of costly expenditures for long-term purchases.


- Certain equipment
- Certain construction costs
- Certain supplies/materials (software/computers)
- Certain programs

MOE ALLOWABLE EXCEPTION

§300.204d

- Exceptions must be based on “long-term” purchases; long-term means across at least two fiscal years.
- Does not include “doing the same for less”
- Does not include being “frugal”


Below displays the screen for allowable exception 300.204d, the termination of costly expenditures. If this is an applicable exception for the division, click “Add New Program” to enter expenditures; otherwise click “Next.”


VIRGINIA DEPARTMENT OF EDUCATION

[SWS Menu](#) >> [IDEAMOE Home](#) >> Termination of Costly Expenditures §300.204(d)

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Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

 **Data Saved successfully.**

Termination of Costly Expenditures §300.204(d)				Remaining Shortage: \$-16,717.99		
Program Code	Program Name	FY 2015 Cost	FY 2016 Cost	Difference	Status	Action
No Data Available						
<input type="button" value="Add New Program"/>				<input type="button" value="Next ->"/>		

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The screen below is the Detail Screen for allowable exception 300.204d. To enter expenditures, first select the reason for the termination of such costs under the “Program Type” drop down box. After selecting the program type, enter all information as required in the fields marked by an asterisk (*) and check the box. If user needs to attach a file, make sure that the file is in a PDF format and the file name cannot exceed 30 characters; otherwise it will not upload. Click the “Save” button when finished. The record can also be deleted, if necessary.

Program	
* Program Type	Equipment
* Project Name	Wheelchairs
Purchase Order Number	1489
Confirm that you had comparable costs in Previous years <input checked="" type="checkbox"/>	
*FY 2015 Cost	FY 2016 Cost
75,000.00	58,282.01
Attach a copy of your receipts, purchase orders, and/or architecture design	
File Name:	Browse...
* Division Comments	test
<input type="button" value="Save"/> <input type="button" value="Delete"/>	
DOE Comments	

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Click the “Add New Program” for each additional entry; otherwise click “Next.” If remaining shortage is \$0 then the user should not enter additional expenditure data.


VIRGINIA DEPARTMENT OF EDUCATION

[SSWS Menu](#) >> [IDEAMOE Home](#) >> Termination of Costly Expenditures §300.204(d)

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Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

Termination of Costly Expenditures §300.204(d)					Remaining Shortage: \$0.00	
Program Code	Program Name	FY 2015 Cost	FY 2016 Cost	Difference	Status	Action
Equipment	Wheelchairs	75,000.00	58,282.01	16,717.99	Pending Approval	View
PENDING TOTAL		\$75,000.00	\$58,282.01	\$16,717.99		
APPROVED TOTAL		\$0.00	\$0.00	\$0.00		

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Summary Screen Display

IDEA MOE Summary Screen is displayed below

[SSWS Menu](#) >> [IDEAMOE Home](#) >> [Summary](#)

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Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

[Logout](#)

Summary	
DIVISION NAME: Buchanan County	
MOE TEST 1	
2015-2016 Local Expenditures:	1,900,000.00
2013-2014 Local Expenditures: with Allowable Exceptions	2,064,552.22
Year to Year Comparison of Expenditures:	-164,552.22
Pass ?	No
MOE TEST 3	
2014-2015 Local Expenditures:	2,000,000.00
2014-2015 Child Count:	504
2014-2015 Per Capita:	3,968.254
2015-2016 Local Expenditures:	1,900,000.00
2015-2016 Child Count:	501
2015-2016 Per Capita:	3,792.4152
Pass ?	No

Summary	
SCHOOL YEAR: 2015-2016	
MOE TEST 2	
2015-2016 Local + State Expenditures:	4,400,000.00
2014-2015 Local + State Expenditures:	4,600,000.00
Year to Year Comparison of Expenditures:	-200,000.00
Pass ?	No
MOE TEST 4	
2014-2015 Local + State Expenditures:	4,600,000.00
2014-2015 Child Count:	504
2014-2015 Per Capita:	9,126.9841
2015-2016 Local + State Expenditures:	4,400,000.00
2015-2016 Child Count:	501
2015-2016 Per Capita:	8,782.4351
Pass ?	No

Reductions Summary		Starting Amount = \$-88,095.24	
	Approved Totals	Pending Totals	Not Approved Totals
Voluntary Departures §300.204(a)	\$0.00	\$30,000.00	\$0.00
Decrease in Enrollment §300.204(b)	\$11,377.25		
Termination of Costly Expenditures §300.204(d)	\$0.00	\$16,717.99	\$0.00
Termination Services to Students §300.204(c)	\$0.00	\$30,000.00	\$0.00
Increase in Allocated Award §300.205	\$0.00		
Total Approved Reductions	\$11,377.25		
Difference (Starting Amount + Total Possible Reductions)	\$0.00		
Pending DOE Approval Expenditures:		MEET	

If the final status for a division is failure to meet their MOE requirement, VDOE would have to pay the amount of the division shortfall to the U.S. Department of Education. VDOE would then establish a payment plan for the division to reimburse VDOE. Federal funds cannot be used to make this payment.

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TEST
User Information
ideamoe_div_014
Test user
ideamoe_div_014

Buchanan County (014)

Local Application Contact (IDEAMOE)
Sherry M. Fletcher
276-935-4551
[E-Mail](#)

VDOE Application Contact (IDEAMOE)
Tracie Coleman
(804) 225-2704
[E-Mail](#)

Local SWS Admin
Sheila Ann Hess
276-935-4551
[E-Mail](#)

Local SWS Backup Admin
Sherry M. Fletcher
276-935-4551
[E-Mail](#)

VDOE SWS Admin
Susan Williams
(804) 225-4112
[E-Mail](#)

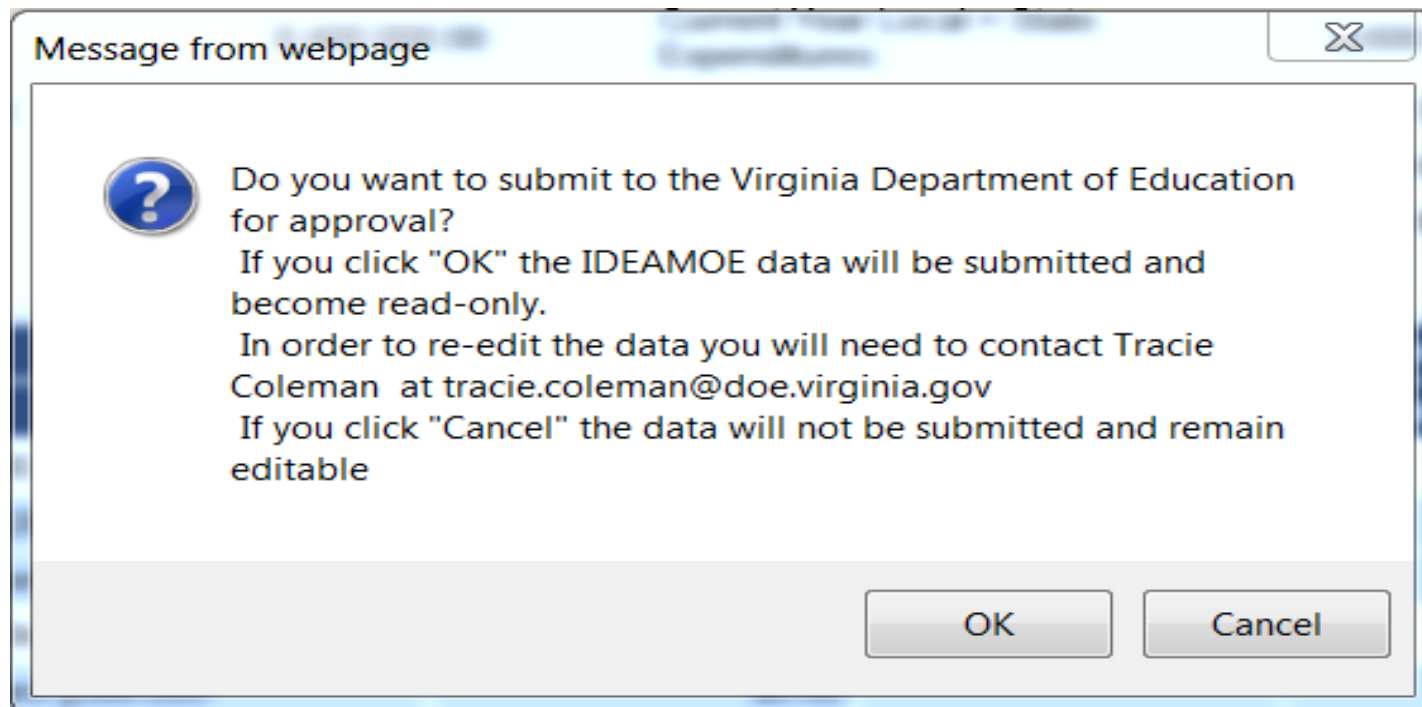
[Adobe's Acrobat Reader](#)

Summary Screen Narrative

- **Displays the four MOE tests and a summary of any allowable exceptions entered.**
- **Shows whether the division initially meets MOE pending VDOE approval.**
- **Displays the difference between the starting amount and the allowable exceptions entered, if applicable**
 - Shows a “0” if the division meets MOE
 - Shows a negative number if the division did not submit allowable exception data to zero out differences
 - Shows a positive number if the division has entered too much for allowable exceptions or if auto-computed adjustments caused the overage. If a **positive** number shows, the division must reduce the allowable exceptions entered or contact the VDOE to adjust auto-calculated amounts.
- **Click the “Submit to DOE” button if ready to submit or save for later submission.**
- **Once the data are submitted, the application window closes and the division cannot make changes. If revisions are needed, the division will have to contact the VDOE to re-open the collection window.**

Division is Ready to Submit Data to VDOE

Below illustrates the screen that displays when the user selects the “Submit to DOE” option from the menu. Once the data are submitted, the application window closes and the division cannot make changes. If revisions are needed, the division will have to contact the VDOE to re-open the collection window.



Below illustrates the screen that displays when the user clicks the “OK” option from the menu above. Once submitted, the collection window closes and the division cannot make changes. However, the division can view information submitted.

VIRGINIA DEPARTMENT OF EDUCATION
SSWS Menu >> IDEAMOE Home

[Logout](#)

Individuals with Disabilities Education Act Maint of Effort (IDEAMOE)

Select this option to view whether the division has met its IDEA MOE

The Individuals with Disabilities Education Act Maint of Effort (IDEAMOE) for [] for 2015 - 2016 has been completed and submitted to VDOE. The collection window for the IDEAMOE application has been locked for [] County. If changes or corrections are required for the IDEAMOE, the division superintendent or designee must contact the Financial & Data Services office to request the window to be unlocked.

School divisions are required to report annually all expenditures required to provide special education and related services to students with disabilities in the division. Divisions will be notified by the VDOE when they will be able to submit information (when "the window" will be open). This information is used by the Virginia Department of Education to determine compliance with the division's IDEA maintenance of effort (MOE) requirement. By federal regulation, there are four tests used to determine whether a division has met its MOE requirement. When a division does not meet at least one of these four MOE tests, the division has the opportunity, using this application, to provide information for the VDOE to review to determine whether there may be acceptable reasons why the required level of effort was not met. By federal regulation, these acceptable reasons for a division's failure to maintain the required level of effort are specified as allowable exceptions to the required level of effort. Information entered by divisions specific to possible allowable exceptions will be reviewed by the VDOE for approval. After the VDOE has reviewed all of the information entered by the divisions, verification reports will be available for superintendent's signature confirming acknowledgement and acceptance of the final MOE status (met or did not meet the requirement). Finally, the application will archive information entered by the divisions for VDOE and school division audit purposes.

Click the "Instructions" link on gray right hand menu for guidance documents and more information.

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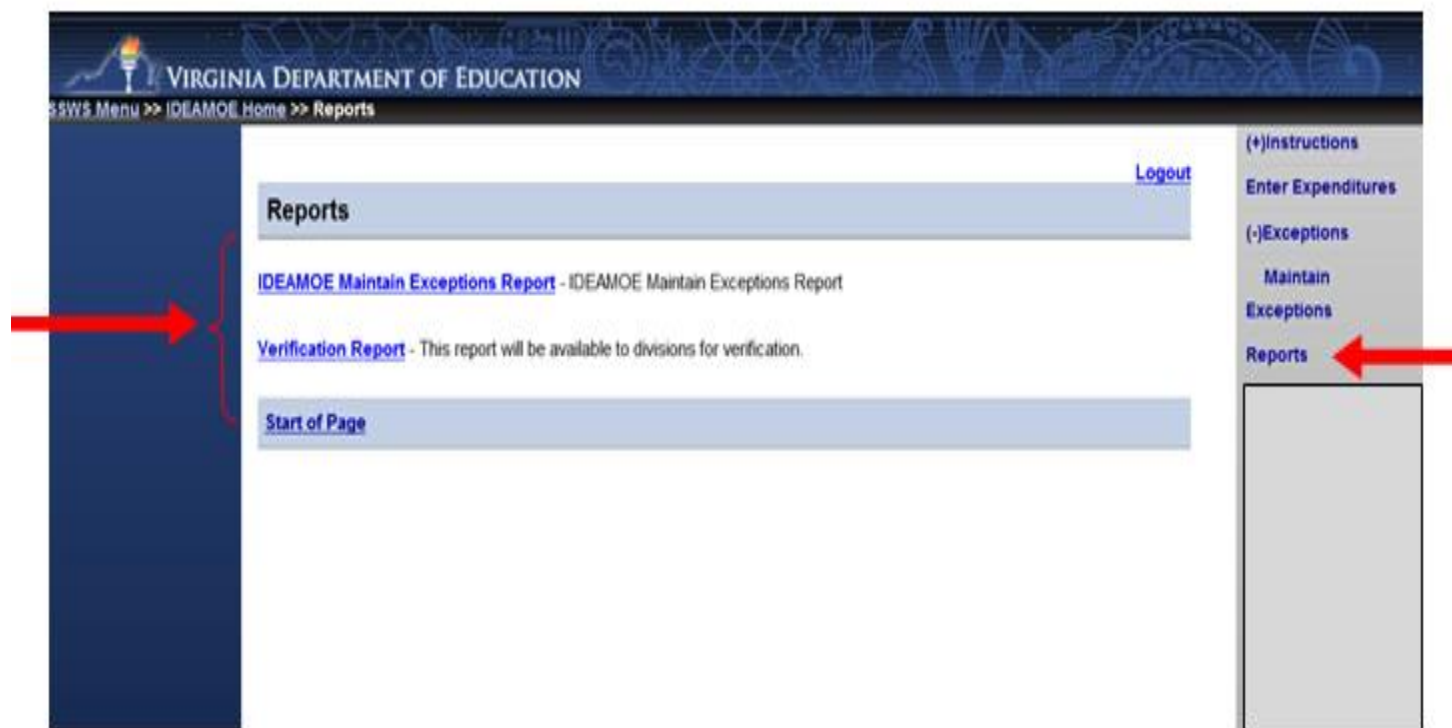
The division user will receive an e-mail notification when the IDEA MOE information submitted has been approved by the VDOE. The SFY 2015-2016 verification report will not be available until the submission is approved and the division user has received an approval notification.

- If the e-mail indicates the data submission has been "Approved", the division will be advised to print and fax the VDOE a copy of the Verification Report signed by the Superintendent or designee.**
- If the e-mail indicates the data submission requires revisions (i.e., "Revisions Required"), the division will be contacted by a member of the Budget and Finance staff to discuss which revisions are needed.**
- The Verification Report should not be submitted until a notice of approval is received.**

After Submission

- Divisions will be notified by e-mail about the status of submission.
- If the e-mail indicates the data submission has been “**Approved**,” the division will be advised to print and send to the VDOE a copy of the Verification Report signed by the Superintendent.
- If the e-mail indicates the data submission requires revisions (i.e., “**Revisions Required**”), the division will be contacted by a member of the Special Education and Student Services (SESS) Budget and Finance staff to discuss which revisions are needed. Additional information may be required as needed.
- Once the data submission has been approved, the user will have access to the SFY 2015-2016 verification report. The report must be certified by the division’s Superintendent or a designee and a copy must be sent to VDOE no later than two weeks after the approval notice.
- **Failure to send a certified copy of the verification report on time will render the submission incomplete and will affect the division’s local determination matrix.**

To access the Verification Report, the user should select the “Reports” option on the right side of the menu and click “Verification Report” (Illustrated Below). The “IDEAMOE Maintain Exceptions” Report is also available and this report shows the four MOE Tests, summary of allowable exceptions and the division’s status for the selected year. The report can be generated anytime after the expenditures are submitted and approved by the VDOE.



Below displays after the “Verification Report” option is selected. The user should select the applicable school year from the drop down menu (i.e., 2015-2016) and click the “View Report” button at the bottom of the screen.

VIRGINIA DEPARTMENT OF EDUCATION

SSSIS Menu >> IDEAMOE Home >> Reports >> Verification Report

[Logout](#)

Reports

Verification Report

Please enter the parameters for report. Then click the desired report format below. The report will open up in a new window.

School Year: **2015-2016** ▼

Report Format: **pdf** ●

View Report

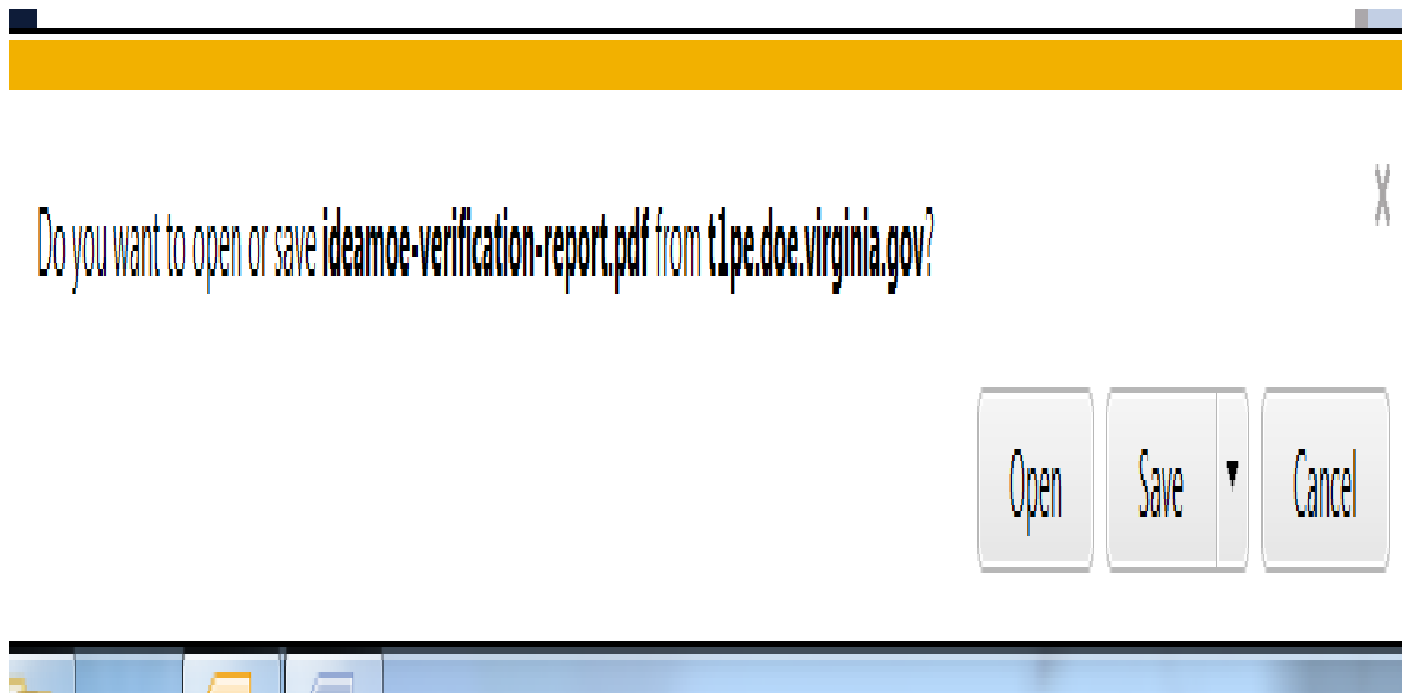
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[Instructions](#)

[Enter Expenditures](#)

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A pop-up window will prompt the user to save or open the file. Click “Open” to download a PDF copy of the Verification Report.



The Verification Report indicates whether the division has met or has not met its MOE requirement and indicates the required level of effort for the following school year, subject to the Subsequent Years Rule.

The Verification Report cannot be submitted until a notice of approval e-mail has been received by the submitter.

Sample Verification Report

Actual Report will Vary Based on the LEAs' MOE Status

Virginia Department of Education
2015 - 2016 Individuals with Disability Ed Act Maint of Effort (IDEAMOE)
[Redacted] County Public Schools
November 30, 2016

[Redacted], Superintendent
[Redacted] Public Schools

Dear [Redacted]:

The final regulation related to Local Education Agency (LEA) Maintenance of Effort (MOE) was published in the Federal Register on Tuesday, April 28, 2015, effective date of July 1, 2015. These amendments revise the regulations governing the requirement that the LEA maintains fiscal effort. The rule, as provided in §300.203(c), applies to LEAs that fail to maintain effort and provides that, in the fiscal year after an LEA fails to maintain effort, the level of effort the LEA must meet under §300.203 is the level of effort that would have been required in the absence of that failure, not the LEA's actual reduced level of expenditures.

Initially [Redacted] Public Schools did not meet its IDEAMOE requirement after applying the subsequent years rule to each of the tests available to the LEA under the IDEA for FY 2016. The reported data for FY 2016 were compared to the last time the division met its IDEAMOE requirement using the subsequent years rule. Initially [Redacted] Public Schools was under its required level of effort by the following amounts: \$164,552.22 (local expenditures), \$200,000.00 (local + state expenditures), \$88,095.24 (local per capita), \$172,619.05 (local + state per capita).

Under §300.204 of the IDEA, school division are allowed certain exceptions to required expenditures. The following exceptions have been identified to offset your division's MOE shortfall:

Allowable exception under §300.204a (voluntary departures):	\$30,000.00
Allowable exception under §300.204b (decrease in enrollment):	\$11,377.25
Allowable exception under §300.204c (termination services to students):	\$30,000.00
Allowable exception under §300.204d (termination of costly expenditures):	\$16,717.99
Allowable exception under §300.205 (Increase in allocated award):	\$.00
Total allowable exceptions to FY2016 expenditures:	\$88,095.24
Dollar amount still under the required level of effort:	\$.00

Following an analysis of exceptions identified as allowable under the IDEA, your school division has MET its IDEA MOE requirements for FY 2016 using one or more of the tests available. The required level of effort that your division must meet for your FY 2017 IDEA MOE is \$1,976,456.98 for local expenditures, \$4,511,904.76 for local plus state expenditures, \$3,792.42 for local per capita amount or \$8,952.19 for local plus state per capita amount.

If you have any questions about the above information, please contact Emily Boothe, Spec. Educ.Data Spec. at emilia.boothe@doe.virginia.gov or at 804-225-2701 or Tracie Coleman, Spec. Educ. Budget & Finance Mgr. at tracie.coleman@doe.virginia.gov or at 804-225-2704. Please fax your signed verification report to 804-371-8796.

Your signature below acknowledges the accuracy of your IDEA MOE data submission and confirms your awareness of the required level of effort.

Sincerely,

Tracie Coleman, Spec. Educ. Budget & Finance Mgr.
Division of Special Education and Student Services

Superintendent's Signature

Date

Nov 30, 2016 01:52 PM

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Sample IDEA MOE Maintain Exceptions Report

Virginia Department of Education			
2015 - 2016 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)			
[Redacted] Public Schools (14)			
MAINTAIN EXCEPTIONS			
Status: Approved			
MOE TEST 1		MOE TEST 2	
2015-2016 Local Expenditures:	\$1,900,000.00	2015-2016 Local + State Expenditures:	\$4,400,000.00
2013-2014 Local Expenditures with Allowable Exceptions:	\$2,064,552.22	2014-2015 Local + State Expenditures:	\$4,600,000.00
Year to Year Comparison of Expenditures:	-\$164,552.22	Year to Year Comparison of Expenditures:	-\$200,000.00
Pass ?	No	Pass ?	No
MOE TEST 3		MOE TEST 4	
2014-2015 Local Expenditures:	\$2,000,000.00	2014-2015 Local + State Expenditures:	\$4,600,000.00
2014-2015 Child Count:	504	2014-2015 Child Count:	504
2014-2015 Per Capita:	\$3,968.25	2014-2015 Per Capita:	\$9,126.98
2015-2016 Local Expenditures:	\$1,900,000.00	2015-2016 Local + State Expenditures:	\$4,400,000.00
2015-2016 Child Count:	501	2015-2016 Child Count:	501
2015-2016 Per Capita:	\$3,792.42	2015-2016 Per Capita:	\$8,782.44
Pass ?	Yes	Pass ?	No

Virginia Department of Education			
2015 - 2016 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)			
[Redacted] Public Schools (14)			
Reductions Summary			
	Approved Totals	Pending Totals	Starting Amount = -\$88,095.23
			Not Approved Totals
Voluntary Departures §300.204(a)	\$30,000.00	\$0.00	\$0.00
Decrease in Enrollment §300.204(b)	\$11,377.25		
Termination of Costly Expenditures §300.204(d)	\$16,717.98	\$0.00	\$0.00
Termination Services to Students §300.204(c)	\$30,000.00	\$0.00	\$0.00
Increase in Allocated Award §300.205	\$0.00		
Total Approved Reductions	\$88,095.24		
Difference (Starting Amount + Total Possible Reductions)	\$0.01		
Pending/Approved DOE Approval Expenditures:		MET	

If the final status for a division is failure to meet their MOE requirement, VDOE would have to pay the amount of the division shortfall to the U.S. Department of Education. VDOE would then establish a payment plan for the division to reimbursement VDOE. Federal funds cannot be used to make this payment.

IDEA MOE NOT MET

- If the final status for a division is failure to meet their MOE requirement, the VDOE will be required to pay the amount of the division's shortfall or the amount of division's Part B subgrant, whichever is lower (§300.203d), to the U.S. Department of Education.
- The VDOE will then establish a payment plan for the division to reimburse the VDOE.
- Federal funds cannot be used to make this payment.

IDEA MOE 2015-2016

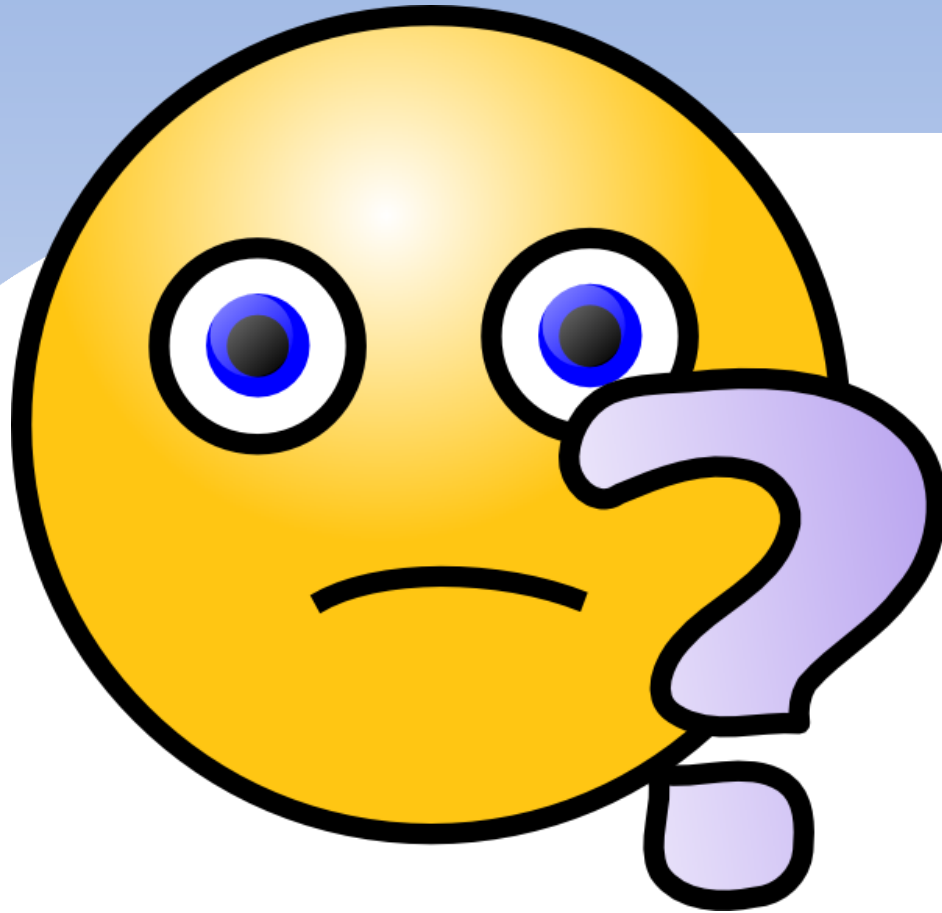
- **Superintendent's Memorandum #304-16 Issued December 16, 2016.**
- **Collection Window Opened December 19, 2016 and Closes February 28, 2017.**
- **Ensure SSWS Access is Available by Contacting Local SSWS Administrator**
- **Use calculator that is available in the IDEA MOE Web Application when the collection window is closed**
- **Contact VDOE if additional information or clarification is needed**

Additional information can be found at:

http://www.doe.virginia.gov/special_ed/grants_funding/index.shtml

SESS Budget & Finance Staff Members' Contact Information

- **Pat Brooks – 804-786-9153**
 - Patricia.Brooks@doe.virginia.gov
- **Emily Boothe – 804-225-2701**
 - Emilia.Boothe@doe.virginia.gov
- **Tracie Coleman – 804-225-2704**
 - Tracie.Coleman@doe.virginia.gov
- **Deneen Jackson – 804-225-4854**
 - Deneen.Jackson@doe.virginia.gov
- **Sherry Hubbard – 804-225-2339**
 - Sherry.Hubbard@doe.virginia.gov
- **Website:**
http://www.doe.virginia.gov/special_ed/grants_funding/index.shtml



**Contact the VDOE Special Education and Student Services'
Budget and Finance Staff Members for Assistance**